

Exhibit H

Defendant's Rebuttal Notice



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August 21, 2023

VIA EMAIL

Danielle Sassoon, Esq.
Nicolas Roos, Esq.
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Samuel Raymond, Esq.
Nathan Rehn, Esq.
United States Attorney's Office
Southern District of New York
1 St. Andrew's Plaza
New York, New York 10007

Re: *United States v. Samuel Bankman-Fried, S6 22 Cr. 673 (LAK)*

Dear Counsel:

Pursuant to the Court's Scheduling Order for Trial-Related Motions and Discovery (ECF No. 173), as modified by the Court (ECF No. 196), and Federal Rule of Criminal Procedure 16, we write to provide notice of defense-designated experts that the defense may call in rebuttal to the case presented by the Government at trial. The disclosures contained herein do not limit in any way the defense's expert disclosures served on August 16, 2023 (the "Initial Expert Disclosures").

First, as previously disclosed in the Initial Expert Disclosures, the defense may call defense-designated experts Joseph Pimbley and Thomas Bishop in rebuttal on the topics set forth in their respective Initial Expert Disclosures that may rebut, among other things, expert testimony presented at trial by Government expert Peter Easton.

Second, as previously disclosed in the Initial Expert Disclosures, the defense may call defense-designated expert Brian Kim in rebuttal on the topics set forth in his Initial Expert Disclosure that may rebut, among other things, expert testimony presented at trial by the FBI Special Agent whom the Government expects to present at trial regarding the content, metadata, and file paths associated with Slack data and Google documents.

Third, the defense may call defense-designated experts Peter Vinella and Professor Andrew Wu in rebuttal to, but not limited to, the expert testimony presented at trial by

Danielle Sassoon, Esq. *et al.*

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Government-designated expert Dr. Andria van der Merwe. Enclosed are rebuttal expert disclosures for Mr. Vinella and Professor Wu.

Consistent with Federal Rule of Criminal Procedure 16(b)(1)(C)(vi), these expert disclosures are provided without prejudice to Mr. Bankman-Fried's right to amend, supplement, or otherwise modify such disclosures in response to, without limitation, the nature and scope of the Government-designated expert disclosures, the exhibits and other evidence identified by the Government in advance of trial, any evidence offered by the Government before or at trial and documents or other information received from the Government or third parties.

By making these rebuttal expert disclosures, Mr. Bankman-Fried is not obligated to present any or all of the defense-designated experts or present any or all of their opinions if a defense case is presented at trial. Mr. Bankman-Fried further notes that, by making these disclosures, he does not waive in any way his right to object to any evidence offered by the Government before or at trial.

Sincerely,

/s/ Christian R. Everdell

Mark S. Cohen

Christian R. Everdell

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Enclosures

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :
v. : 22 Cr. 673 (LAK)
SAMUEL BANKMAN-FRIED, :
Defendant. :
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**REBUTTAL EXPERT WITNESS DISCLOSURE
FOR DR. PETER U. VINELLA**

1. My qualifications, publications, compensation and prior testimony are provided in my disclosure dated August 16, 2023.
2. If called as a witness, I may testify to rebut the opinions and testimony presented by Government Expert Dr. van der Merwe, including but not limited to:
 - a. features of traditional commodities markets;
 - b. products offered by regulated financial institutions including the Chicago Mercantile Exchange,
 - c. characteristics of cryptocurrency and derivatives trading on FTX, and
 - d. products offered by FTX, including Dr. van der Merwe's opinion that perpetual futures similar to or economically equivalent to swaps.
3. My potential testimony described herein will be based on my own academic and professional education, training, and personal experience over 40 years working in the financial services industry, as well as reviewing publicly available academic literature, public news articles and commentary, and documents filed in this case and other legal proceedings relating to FTX.

August 21, 2023

Peter Vinella

Pietro (Peter) Vinella, Ph.D.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

:
: 22 Cr. 673 (LAK)

v.
:

SAMUEL BANKMAN-FRIED,
:

Defendant.
:
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**REBUTTAL EXPERT WITNESS DISCLOSURE
PROFESSOR ANDREW DI WU**

I. Background & Qualifications; Compensation; Prior Testimony

1. Provided in the Expert Witness Disclosure for Andrew Di Wu dated August 16, 2023 and accompanying Appendix.

II. Scope and Summary of Rebuttal Opinions

If called as a witness, I may testify to the following opinions and issues:

2. Rebuttal to expert testimony presented by Government Expert Dr. Andria van der Merwe, including without limitation, potential rebuttal to testimony concerning cryptocurrency, the blockchain, and transactions on the blockchain.

III. Basis of Opinions

3. My potential testimony described herein will be based on my own academic and professional education, training, and knowledge regarding blockchain technology, cryptocurrency and the business operations of cryptocurrency exchanges, which I have developed over my academic career and my experience in educating both students and the public on these topics. Additionally, my opinions may be based on reviewing publicly available academic literature, public news articles and commentary, publicly available policies and terms of service for cryptocurrency exchanges and operations, and documents filed in this case and other legal proceedings relating to FTX.

August 21, 2023



Andrew Di Wu, Ph.D.